

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2015

Report Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. §§ 101-111)

1. Person Reporting (last name, first, middle initial) Gregg, John T.	2. Court or Organization U.S. Bankruptcy Court - Western District of Michigan	3. Date of Report 09/06/2016
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2015 to 12/31/2015
7. Chambers or Office Address 1 Division Avenue, North Grand Rapids, Michigan 49503		
IMPORTANT NOTES: The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.		

I. POSITIONS. (Reporting individual only; see pp. 9-13 of filing instructions.)

☐ NONE (No reportable positions.)

	<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.	Board Member	American Bankruptcy Institute - Central States Advisory Board
2.		
3.		
4.		
5.		

II. AGREEMENTS. (Reporting individual only; see pp. 14-16 of filing instructions.)

☐ NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 2012	Partnership Agreement with Barnes & Thornburg LLP (withdrawn); final equity distributions in April 2015
2. 2013	Cash Balance Pension Plan with Barnes & Thornburg LLP (withdrawn) and administered by Fifth Third Bank
3. 2014	Profit Sharing Plan and Trust with Barnes & Thornburg LLP (withdrawn) and administered by PNC

FINANCIAL DISCLOSURE REPORT

Page 2 of 8

Name of Person Reporting

Gregg, John T.

Date of Report

09/06/2016

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of filing instructions.)***A. Filer's Non-Investment Income**☐ NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1. 2015	Final equity distributions from Barnes & Thornburg LLP	\$62,623.00
2.		
3.		
4.		

B. Spouse's Non-Investment Income - *If you were married during any portion of the reporting year, complete this section.**(Dollar amount not required except for honoraria.)*☐ NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1. 2015	Reagan Marketing & Design, LLC
2.	
3.	
4.	

IV. REIMBURSEMENTS *-- transportation, lodging, food, entertainment.**(Includes those to spouse and dependent children; see pp. 25-27 of filing instructions.)*☐ NONE *(No reportable reimbursements.)*

	<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1.	American Bankruptcy Institute	6/11/2015-6/13/2015	Traverse City, MI	Speaker at Central States Bankruptcy Workshop	Travel, Lodging
2.	Federal Bankruptcy Association	7/30/2015-8/1/2015	Crystal Mountain, MI	Speaker at seminar	Travel, Lodging
3.	National Conference of Bankruptcy Judges	9/28/2015-9/30/2015	Miami, FL	Attended Conference	Lodging
4.	American Bankruptcy Institute	10/28/2015	Chicago, IL	Speaker at 7th Annual Mid-Level Professional Development Program	Travel, Lodging

FINANCIAL DISCLOSURE REPORT

Page 3 of 8

Name of Person Reporting

Gregg, John T.

Date of Report

09/06/2016

5.	American Bankruptcy Institute	10/10/2015-10/11/2015	Troy, MI	Speaker at Veteran's Day Consumer Bankruptcy Conference	Travel, Lodging
6.	American Bankruptcy Institute	12/2/2015-12/5/2015	Phoenix, AZ	Speaker at Winter Leadership Conference	Travel, Lodging

FINANCIAL DISCLOSURE REPORT

Page 4 of 8

Name of Person Reporting

Gregg, John T.

Date of Report

09/06/2016

V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*NONE *(No reportable gifts.)*

	<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.			
2.			
3.			
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see pp. 32-33 of filing instructions.)*NONE *(No reportable liabilities.)*

	<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.			
2.			
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Page 5 of 8

Name of Person Reporting

Gregg, John T.

Date of Report

09/06/2016

VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

1. JPMorgan Chase, N.A. - Accounts	A	Interest	M	T					
2. Macatawa Bank - Account	A	Interest	N	T					
3. Citibank, N.A. - IRA Account	A	Interest	J	T					
4. Lake Michigan Credit Union - Account	A	Interest	J	T					
5. Barnes & Thornburg Cash Balance Pension Plan (Fifth Third)		None			Sold	02/01/15	K	A	N/A
6. Charles Schwab Money Market (KLG)	A	Interest	J	T					
7. Charles Schwab 401(k) - Simple IRA (Cash) (JTG)	A	Interest	K	T					
8. Columbia Acorn Fund Z	A	Dividend			Sold	03/05/15	J	A	N/A
9. Templeton Inst. Foreign Equity Fund	A	Dividend			Sold	03/05/15	J	A	N/A
10. Vanguard Institute Index Fund	A	Dividend			Sold	03/05/15	J	A	N/A
11. Vanguard Target Date 2010	A	Dividend			Sold	03/05/15	J	A	N/A
12. PIMCO Total Return Institutional Class	A	Dividend			Sold	03/05/15	K	A	N/A
13. KeyBank EB Magic 20 Fund	A	Dividend			Sold	03/05/15	K	A	N/A
14. Fed Gov Ultrashort Dur AS 14	A	Distribution	J	T					
15. AmerFunds EuroPac Growth SA54	A	Dividend	J	T					
16. LVIP Clarion Global Real Estate SA55	A	Dividend	J	T					
17. LVIP Del Growth & Income SA11	A	Dividend	J	T					

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

FINANCIAL DISCLOSURE REPORT

Page 6 of 8

Name of Person Reporting

Gregg, John T.

Date of Report

09/06/2016

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

18. LVIP Mon Int'l Value SA 22	A	Dividend	J	T					
19. LVIP Vanguard Int'l Equity SA59	A	Dividend	J	T					
20. AmerFunds SMALLCAP World SA46	A	Dividend	J	T					
21. Janus Aspen Enterprise SA64	A	Dividend	J	T					
22. LVIP SSgA Small-Cap Index SA36	A	Dividend	J	T					
23. Oppenheimer Developing Markets SA94	A	Dividend	J	T					
24. Salt Lake City Utah Sales & Excise Tax Rev-B Bond (X)	C	Dividend	L	T					
25. Carson City & Crystal Mich ARE A Sch Bldg & Site Gen. Oblig. Bonds (X)	A	Dividend	L	T					
26. Caro Mich Cmmt Sch Dist Sch Bldg Sev-B Bonds (X)	B	Dividend	K	T					
27. United States Treasury Bonds (X)	B	Dividend	K	T					

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FINANCIAL DISCLOSURE REPORT

Page 7 of 8

Name of Person Reporting

Gregg, John T.

Date of Report

09/06/2016

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

In Section II, I have included several agreements with my former law firm, Barnes & Thornburg LLP. In early 2015, I completely divested myself from any financial connection to pension and other retirement accounts established through Barnes & Thornburg LLP. The pension and retirement accounts were rolled over into the Thrift Savings Plan, as indicated in Section VII. In addition, I received my final equity distribution in April 2015.

In Section III, I disclosed equity distributions from Barnes & Thornburg LLP. In my initial report dated May 16, 2016, I thought that my 2015 tax returns would need to be amended to capture the final equity distribution. However, upon further review and discussion with my accountant, the 2015 tax returns do not need to be amended.

In Section VII, I disclosed a savings account at Macatawa Bank. This account was also disclosed as part of my 2014 disclosures. However, when disclosed in 2014, I used the Value Code J. This was incorrect. The correct Value Code is N, as the account balance has always been approximately \$220,000.

In Section VII, I disclosed a Cash Balance Pension Plan through Barnes & Thornburg LLP which was maintained at Fifth Third Bank. This account was also disclosed as part of my 2014 disclosures. However, when disclosed in 2014, I used the Value Code J. This was incorrect. The correct Value Code is K, as the account balance was \$33,920.04. At the time that I filed my 2014 disclosures, I was unaware of the correct balance, as Barnes & Thornburg LLP had implemented the mandatory pension plan during my last year as an equity partner at the firm.

FINANCIAL DISCLOSURE REPORT

Page 8 of 8

Name of Person Reporting

Gregg, John T.

Date of Report

09/06/2016

IX. CERTIFICATION.

I certify that all information given above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure.

I further certify that earned income from outside employment and honoraria and the acceptance of gifts which have been reported are in compliance with the provisions of 5 U.S.C. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: **s/ John T. Gregg**

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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